

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX APPEAL NO. 569 OF 2002

The Commissioner of Indocme-tax,
Central-II, Mumbai ... Appellant.

V/s.

M/s.Adlabs, Mumbai. ... Respondent.

Mrs.P.P.Bhosale with B.M.Chatterjee
for the appellant.

Sameer Dalal for the respondent.

**CORAM : DR.S.RADHAKRISHNAN
and V.C.DAGA, JJ.**

DATED : 9th April 2007.

P.C.:

. Heard learned counsel for the appellant
and learned counsel for the respondent.

2. The above appeal pertains to assessment
year 1979-80. The total income chargeable to
income-tax is shown as Rs.2,06,436/-, as such the tax
liability is much less than the amount prescribed in
Circular F.No.279/126/98-ITJ dated 27th March 2000
issued by Central Board of Direct Taxes, Ministry of
Finance (Department of Revenue), Government of India.
In view thereof, we are not inclined to entertain
this appeal. Appeal is, therefore, dismissed.

(V.C.DAGA J.)

(DR.S.RADHAKRISHNAN, J.)